CLAIMS

1. A light diffusing sheet comprising a transparent resin layer having a minute unevenness formed on a surface thereof on at least one side of a transparent substrate,

wherein a haze value of the light diffusing sheet is 30% or more,

a ratio (Ra / Sm) of a center-line average surface roughness (Ra: μ m) and an average height-depth spacing (Sm: μ m) is 0.005 or less, and the Ra satisfies a relationship of 0.1 \leq Ra \leq 0.4.

2. A light diffusing sheet comprising a transparent resin layer having a minute unevenness formed on a surface thereof on at least one side of a transparent substrate, further comprising a low refractive index layer having a refractive index lower than a refractive index of the transparent resin layer on a surface with the minute unevenness,

wherein a haze value of the light diffusing sheet is 30% or more.

a ratio (Ra / Sm) of a center-line average surface roughness (Ra: μ m) and an average height-depth spacing (Sm: μ m) is 0.005 or less, and the Ra satisfies a relationship of 0.1 \leq Ra \leq 0.4.

3. The light diffusing sheet according to Claim 1 or Claim 2, wherein an image clearness of the surface with the minute

unevenness is 20% or more.

- 4. The light diffusing sheet according to any of Claim 1 to Claim 3, wherein a 60° gloss value of the surface with the minute unevenness is 70% or less.
- 5. The light diffusing sheet according to any of Claim 1 to Claim 4, wherein the transparent resin layer includes fine particles, and the surface unevenness shape of the transparent resin layer is formed with the fine particles.
- 6. The light diffusing sheet according to any of Claim 1 to Claim 5, wherein the transparent resin layer is formed with an ultraviolet curing resin.
- 7. An optical element comprising the light diffusing sheet according to any of Claim 1 to Claim 6 provided on one side or both sides of an optical element.
- 8. An image display comprising the optical element according to claim 7.